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Fall 2015

ACCT 3124

B. J. Ballanco
University of New Orleans

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Recommended Citation

Ballanco, B. J., "ACCT 3124" (2015). *University of New Orleans Syllabi*. Paper 24.
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**ACCT 3124-601
FALL 2015 - KH 210**

B.J. Ballanco, CPA, MCSE, CNE
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Office Hours:
M-TH 9:30 – 11:00 a.m.
M&TH 5:00 -6:00 p.m.
AND BY APPOINTMENT

Note this is a tentative schedule. Exact schedule is subject to change with level of difficulty of material, exam reviews and other unscheduled events.

<u>DATE</u>	<u>READING</u>	<u>SUGGESTED HOMEWORK</u> Q=QUESTION E=EXERCISE P=PROBLEM
AUG 20	CHAPTER 1	Q-1, Q-3, Q-4, Q-5, Q-6, E-1
AUG 27	CHAPTER 2	Q-1, Q-3, Q-4, Q-6, EC-1, E-2, E-3, E-4, E-13, P-6, P-11, P-12
SEPT 3	CHAPTER 3	Q-1, Q-2, E-2, E-3, E-4, E-10, E-11, E-12, E-14
SEPT 10	CHAPTER 4	Q-2, Q-4, Q-8, E-1, E-2, E-4, E-7, E-8, P-4,
SEPT 17	CHAPTER 5	Q-8, Q-12, E-1, E-3, E-4, E-6, E-8,
SEPT 24	CHAPTER 6	Q-1, Q-7, Q-11, Q12, E-1, E-3, E-6, E-8, P-1
OCT 11	MID-TERM EXAM	
OCT 8	CHAPTER 7	Q-3, Q-4, Q-7, E-7, E-8, P-1,
OCT 14	FINAL DROP DATE (NOT A CLASS DATE)	
OCT 15	FALL BREAK	
OCT 22	CHAPTER 8	Q-2, Q-6, Q-16, Q-17, E-2, E-4, E-7, E-12, E-14,
OCT 29	CHAPTER 9	Q-6, Q-8, Q-11, Q-14, E-1, P-1, P-2, P-3
NOV 5	CHAPTER 10	Q-3, Q-5, Q-11, E-3, E-5, E-7

NOV 12	CHAPTER 12	Q-2, Q-3, Q-5, Q-7, Q-8, Q-10, E-1, E-2, E-3, E-4, E-7, E-10
NOV 19	CHAPTER 13	Q-6, Q-7, Q-10, E-4, E-10, P-2, P-5
NOV 26	THANKSGIVING	
DEC 3	REVIEW	

FINAL EXAM: THURSDAY, DECEMBER 10, 2015 5:30 -7:30 p.m. IN REGULAR CLASSROOM

**ACCT 3124
CLASS POLICIES**

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TEXTBOOK: *Introduction to Governmental and Not-for-Profit Accounting, 7th Edition*, by **Martin Ives, Terry K. Patton, Suesan R. Patton.**

OTHER MATERIALS: Moodle – syllabus, announcements, lecture notes,

REQUIREMENTS: Completion of ACCT 3121 with a grade of "C" or better.

COURSE OBJECTIVES:

1. Provide in-depth knowledge of governmental accounting and financial reporting;
2. Provide an introduction to accounting and financial reporting for not-for-profit organizations

GRADE DETERMINATION:

Exams (Mid-term and Final)	80%
Project	15%
Quizzes	5%

ASSIGNMENTS: To get any value out of this course you **must** read the assigned chapters in the textbook and complete the written homework **prior** to attending class. We will go over the homework in class. Students should be prepared to be called on in class to present answers to the written homework assignments.

CLASS PARTICIPATION: You are strongly encouraged to take an active part in class discussions. Do not hesitate either to present your own views or to challenge comments of the instructor or your classmates. Because the class sessions will generally be discussions rather than lectures, it is essential that you come to class having completed the assigned material. Your final grade may be severely affected by poor preparation for class.

QUIZZES: Five quizzes will be given during the semester. Quizzes are unannounced and there is no make up for quizzes.

EXAMINATION ABSENCES: There will be two exams given in accordance with the dates listed on the assignment schedule posted on Moodle. If you cannot take an exam at the scheduled time, you must discuss your reasons with the instructor no later than the class preceding the exam. The instructor will determine the consequences on a case-by-case basis.

DROPPING A CLASS: If you decide to drop this class, it is your responsibility to contact the college office in the UNO college in which you are enrolled. If you do not complete the paper work and remain in this class, you will receive an "F."

AUDIT GRADE: Students auditing this class are required to attend 90% of the class meetings to receive audit credit. To receive the greatest benefit from this class audit students are encouraged to complete the same course material as credit students and will be afforded the same instructor assistance as credit students.

ATTENDANCE: Class attendance is important to your success in this class. Attendance will be taken daily by means of a sign-in sheet. It is your responsibility to see that your presence is recorded. When attendance is not taken or when classes are canceled, all students will be given credit for attendance. The impression you make by excessive absences and by being unprepared when called upon is not easily overcome.

WIRELESS DEVICES (Cell phones, Pagers, Laptop PCs, etc.) It is the policy of the University of New Orleans to control the use of electronic and wireless devices in the Library and while instructional classes are in progress. While in the Library or while in an instructional class in progress, all wireless devices must either be turned off, or switched to their silent mode. Any audible signal, ringing or otherwise, transmitted by an electronic or wireless device, whether during an instructional class or while in the Library, is strictly prohibited.

Furthermore, talking on cellular phones while in attendance of an instructional class or in designated study areas in the library is also strictly prohibited. If any persons must receive a call, they must exit the classroom or library study area in order to conduct the conversation.

ACADEMIC INTEGRITY is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to, the following: cheating, plagiarism, tampering with academic records or examinations, falsifying identity being an accessory to acts of academic dishonesty, programming formulas into calculators, stealing exams, or passing someone else's work off as your own. It will not be tolerated in the interest of fairness to other students. Calculators must be removed from their covers or free of papers and instruction manuals if they cannot be removed from the cover. Refer to the Student Code of Conduct for further information. The Code is available online at <http://www.uno.edu/student-affairs-enrollment-management/documents/academic-dishonesty-policy-rev2014.pdf>. By enrolling in this course you implicitly agree to accept the student responsibilities described in these documents. If at any time during the semester the application of the policies to specific assignments is unclear, it is your responsibility to request clarification.

RECORDING DEVICES: The use of recording devices is prohibited, unless explicitly approved by the instructor.

ADA: Please contact me during the first week of class if you need to make special testing arrangements. It is University policy to provide, on a flexible and individualize basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations. For more information, please go to <http://www.uno.edu/disability-services>